

Final Form - Subject to Change

The U.S. Congress is currently debating several issues dealing with the 2012 tax law, including issues concerning expiring tax provisions. Some changes that may be made by Congress may be retroactive to January 1, 2012.

Since Utah tax law is based, in part, on the federal Internal Revenue Code, releasing final Utah forms, knowing there is pending legislation, has been delayed. However, we understand the need of software vendors and others to have the Utah forms at the earliest possible time.

This 2012 Utah form is considered "final" as of November 14, 2012, and may be submitted as a substitute form for approval. However, because of pending federal legislation and the fact that the IRS has not released their forms at this time, this Utah form may be changed when final IRS forms are released.

If final IRS forms require a change to this form, the Utah State Tax Commission will revise and re-issue this "final" form and require additional approval before filing 2012 returns.

Utah requires substitute forms to be approved before filing. See Utah Publication 99, *Guidelines for Substitute and Copied Utah Tax Forms*, available at www.utah.gov/forms.

Questions may be directed to the Substitute Forms Group, wrwebb@utah.gov, 801-297-7715 or 1-800-662-4335, extension 7715.

Residency Status:

- ☒ **Nonresident.** Home state abbreviation: **XX**
- ☒ **Part-year resident** from: **99 / 99 / 99** to **99 / 99 / 99**

mm d d y y
mm d d y y

Income		Col. A - UTAH	Col. B - TOTAL
1	Interest income (1041 line 1)	9999999999.	9999999999.
2	Total ordinary dividends (1041 line 2a)	9999999999.	9999999999.
3	Business income or (loss) (1041 line 3)	9999999999.	9999999999.
4	Capital gain or (loss) (1041 line 4)	9999999999.	9999999999.
5	Rents, royalties, partnerships, other estates and trusts, etc. (1041 line 5)	9999999999.	9999999999.
6	Farm income or (loss) (1041 line 6)	9999999999.	9999999999.
7	Ordinary gain or (loss) (1041 line 7)	9999999999.	9999999999.
8	Other income (1041 line 8)	9999999999.	9999999999.
9	Additions to income from TC-41A, Part 1 (Utah portion only in Utah column)	9999999999.	9999999999.
		-----	-----
10	Total income (loss) - add lines 1 through 9 for both columns A and B	9999999999.	9999999999.
Deductions		Col. A - UTAH	Col. B - TOTAL
11	Fiduciary fees for administering trust and deducted on federal return (1041 line 12)	9999999999.	9999999999.
12	Income distribution deduction (1041 line 18)	9999999999.	9999999999.
13	Estate tax deduction, including certain generation-skipping taxes (1041 line 19)	9999999999.	9999999999.
14	Exemption (1041 line 20)	9999999999.	9999999999.
15	State tax refund included in federal income	9999999999.	9999999999.
16	Subtractions from income from TC-41A, Part 2 (Utah portion only in Utah column)	9999999999.	9999999999.
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17	Total deductions - add lines 11 through 16 for both columns A and B	9999999999.	9999999999.
18	Subtract line 17 from line 10 for both columns A and B Line 18, column B must equal TC-41, line 14	• 9999999999.	• 9999999999.

Non or Part-year Resident Estate or Trust Tax

19	Divide line 18 column A by line 18 column B (to 4 decimal places). Do not enter a number greater than 1.0000 or less than 0.0000.	19	9.9999
20	Enter tax amount from TC-41, line 25	20	9999999999.
21	Multiply line 20 by the decimal on line 19. This is your Utah tax. Enter on TC-41, page 2, line 26	• 21	9999999999.

Submit this page ONLY if data entered.
Attach completed schedule to your 2012 Utah Fiduciary Tax Return.

Non or Part-year Resident Estate or Trust Schedule										TC-41B	
41205										2012	
EIN or SSN 9999999999											
Residency Status:											
• <input checked="" type="checkbox"/> Nonresident. Home state abbreviation: XX • <input checked="" type="checkbox"/> Part-year resident from: 99/99/99 to 99/99/99											
mm dd yy mm dd yy											
Income						Col. A - UTAH			Col. B - TOTAL		
1	Interest income (1041 line 1)					9999999999.			99999999999.		
2	Total ordinary dividends (1041 line 2a)					99999999999.			999999999999.		
3	Business income or (loss) (1041 line 3)					99999999999.			999999999999.		
4	Capital gain or (loss) (1041 line 4)					99999999999.			999999999999.		
5	Rents, royalties, partnerships, other estates and trusts, etc. (1041 line 5)					99999999999.			999999999999.		
6	Farm income or (loss) (1041 line 6)					99999999999.			999999999999.		
7	Ordinary gain or (loss) (1041 line 7)					99999999999.			999999999999.		
8	Other income (1041 line 8)					99999999999.			999999999999.		
9	Additions to income from TC-41A, Part 1 (Utah portion only in Utah column)					99999999999.			999999999999.		
Total income (loss) - add lines 1 through 9 for both columns A and B						99999999999.			999999999999.		
Deductions						Col. A - UTAH			Col. B - TOTAL		
11	Fiduciary fees for administering trust and deducted on federal return (1041 line 12)					99999999999.			999999999999.		
12	Income distribution deduction (1041 line 18)					99999999999.			999999999999.		
13	Estate tax deduction, including certain generation-skipping taxes (1041 line 19)					99999999999.			999999999999.		
14	Exemption (1041 line 20)					99999999999.			999999999999.		
15	State tax refund included in federal income					99999999999.			999999999999.		
16	Subtractions from income from TC-41A, Part 2 (Utah portion only in Utah column)					99999999999.			999999999999.		
Total deductions - add lines 11 through 16 for both columns A and B						99999999999.			999999999999.		
18	Subtract line 17 from line 10 for both columns A and B					• 99999999999.			• 999999999999.		
Line 18, column B must equal TC-41, line 14											
Non or Part-year Resident Estate or Trust Tax											
19	Divide line 18 column A by line 18 column B (to 4 decimal places).					19			9.9999		
Do not enter a number greater than 1.0000 or less than 0.0000.											
20	Enter tax amount from TC-41, line 25					20			999999999999.		
21	Multiply line 20 by the decimal on line 19. This is your Utah tax. Enter on TC-41, page 2, line 26					• 21			999999999999.		
Submit this page ONLY if data entered.											
Attach completed schedule to your 2012 Utah Fiduciary Tax Return.											